Approved	On:

Minutes of the House Committee on Assessment and Taxation. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on March 29, 1985 in room 519 South at the Capitol of the State of Kansas.

The following members were absent (excused):

Representatives Crowell and Lowther

Committee staff present:

Tom Severn, Legislative Research Melinda Hanson, Legislative Research Don Hayward, Reviser of Statutes Millie Foose, Committee Secretary

SB-84, an act concerning local retailers' sales taxes; relating to the situs of the service of furnishing telephone was considered. Representative Patterson moved, service, second by Representative Jarchow, that SB-84 be reported favorably for passage. Representative Vancrum proposed a substitute motion, second by Representative Patterson, that the wording of the bill be returned to the way it was originally drafted, including the grandfather clause. Representative Fox suggested withdrawing the grandfather clause and affecting only items covered under the bill. Representative Vancrum and Patterson agreed and the substitute motion covered only changes in the items covered under the bill. The substitute motion carried. Representative Leach moved, second by Representative Rolfs that the provisions of HB-2210 be included in SB-84. Representative Fox moved, second by Representative Vancrum, that SB-84 be reported favorably as amended. The substitute motion carried.

SB-233, an act amending the Kansas inheritance tax act; relating to the additional tax imposed when certain property ceases to be used for farm or small business purposes, was considered. Representative Vancrum moved, second by Representative Leach that SB-233 be reported favorably. The motion carried.

SB-32, an act relating to taxation of cigarettes; concerning the rate imposed, was considered. Representative Fox moved, second by Representative Aylward, that SB-32 be reported favorably. The motion carried.

The minutes of March 28 were reviewed. There were no changes and they were approved as presented.

There being no further business, the chairman adjourned the meeting.

d C. Rolfs, Chairman